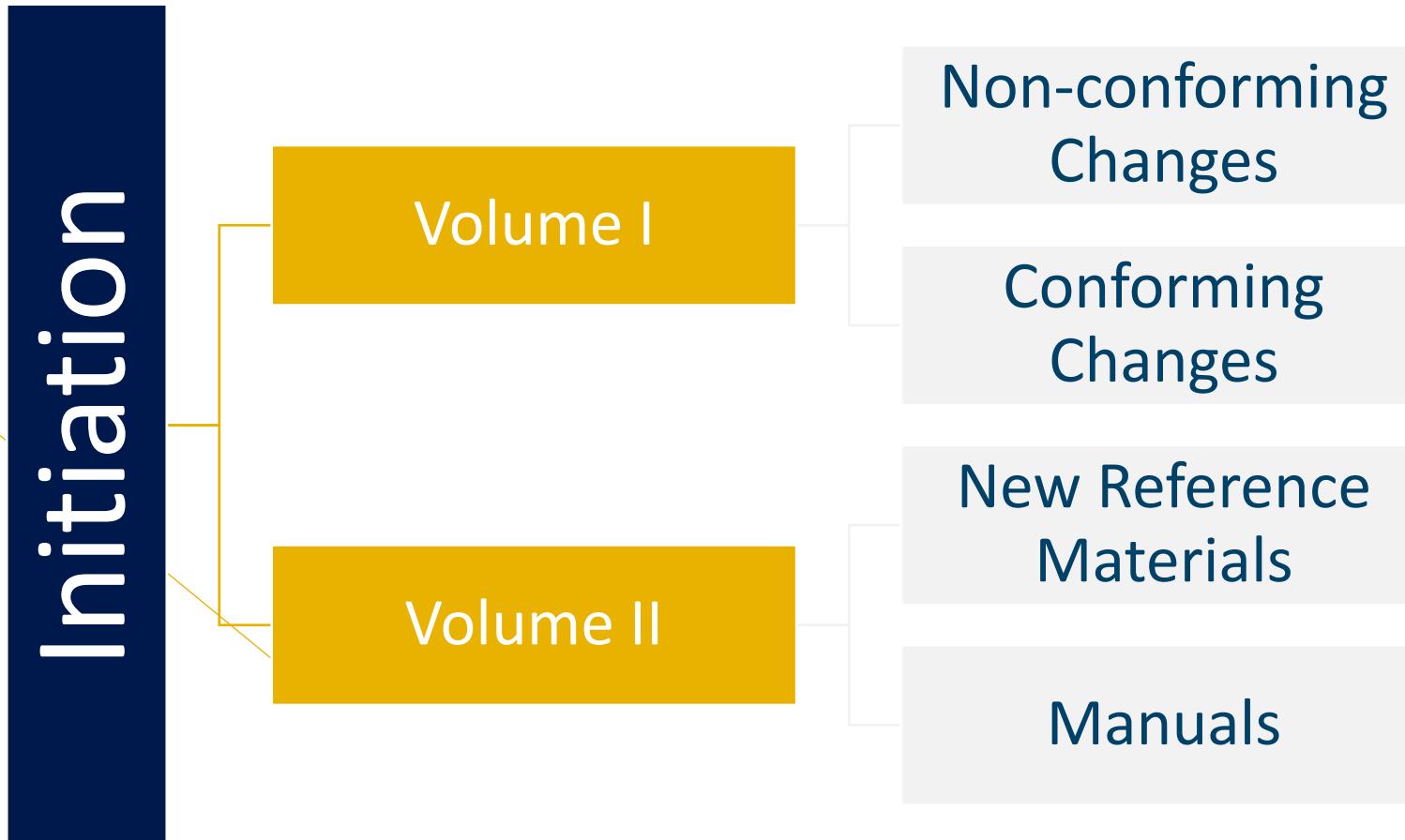




# The Reporting Standards Change Process

November 2025

# Reporting Standards Change Decision Tree



- Non-Conforming Changes
  - Significant changes to the standards or guidance within Volume I.
  - Determined at discretion of RS Council Chair.
- Conforming Changes
  - Editorial in nature or provide minor clarifications.

# RS Non-Conforming Changes to Volume I



Detailed Change Process is included in Appendix 2 of the RS Governance and Operations Manual.

# RS Conforming Changes to Volume I



Detailed Change Process is included in Appendix 2 of the RS Governance and Operations Manual.

# RS Changes to Volume II: New Materials



Detailed Change Process is included in Appendix 2 of the RS Governance and Operations Manual.

# RS Changes to Volume II: Manuals



Detailed Change Process is included in Appendix 2 of the RS Governance and Operations Manual.

# Prospectus Contents

- Project Name
- Background and Purpose of Project
- Scope of Work
- Deliverables
- Project Timeline for Completion
- Task Force Industry Collaboration (if applicable)
- Proposed Task Force Composition
- Estimated Cost to Complete

# Questions? Need more info?

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  - 512-785-8474

Visit the RS website: [www.reportingstandards.info](http://www.reportingstandards.info)

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